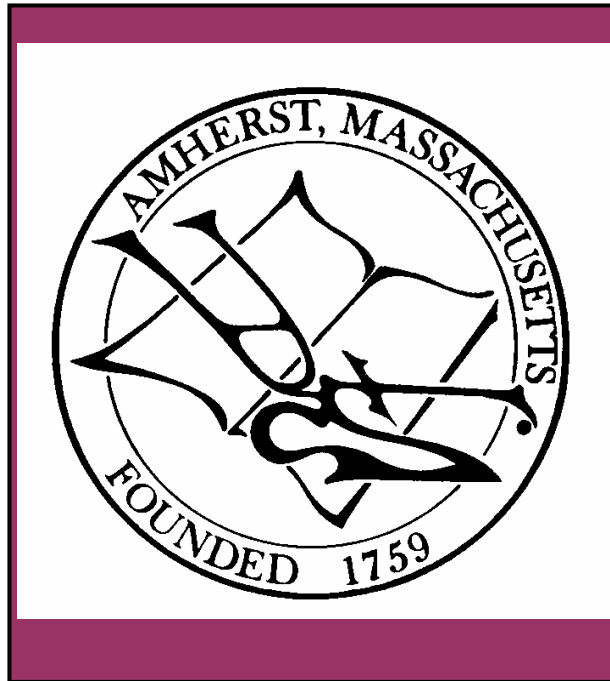


# **AMHERST PUBLIC SCHOOLS**



## **FY2014 BUDGET**

**VOTED BY SCHOOL COMMITTEE  
MARCH 12, 2013**

**SELECT BOARD MEETING  
APRIL 22, 2013**

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# FINANCIAL SECTION



## **The Consolidated Spending Plan**

The Consolidated Spending Plan shows expenditures from all sources, not including capital projects.

### **The General Fund**

The General Fund is the core of the schools financial operations. This is the annual budget that the School committee approves and Town Meeting votes to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the Town's general fund, available for support of the Town's overall budget the following year.

## **Special Revenue Funds**

Special Revenue Funds may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. The Special Revenue Funds include Grant Funds and Revolving Funds

### **Revolving Funds**

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, transportation, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.

### **Grant Funds**

State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.

AMHERST PUBLIC SCHOOLS				
FY 2014 BUDGET				
Consolidated Spending Plan				
Category	General Fund Appropriation	Special Revenue Funds		FY14 Total Spending
		Grant Funded	Revolving Funds	
<u>PAYROLL ACCOUNTS:</u>				
Regular Education Instruction	6,444,379	433,570	202,697	7,080,646
Special Education Instruction	4,654,326	591,106	28,067	5,273,499
Support Services	1,127,652		25,906	1,153,558
School Administration	819,239			819,239
Central Administration	628,565			628,565
Information Systems	205,129			205,129
Facilities	721,521			721,521
Transportation	199,975			199,975
Substitutes	150,397			150,397
Total Payroll	14,951,183	1,024,676	256,670	16,232,529
<u>EXPENSE ACCOUNTS:</u>				
Regular Education Instruction	45,434	112,479	3,000	160,913
Special Education Instruction	375,178	12,130	215,693	603,001
Support Services	40,822			40,822
Program/Staff Development	247,165			247,165
Other Programs	868,394			868,394
School Administration	33,694			33,694
Central Administration	99,754			99,754
Information Systems	117,557			117,557
Facilities	125,286			125,286
Transportation	451,146	39,900		491,046
Food Services	35,665			35,665
Utilities	444,869			444,869
Health Insurance	3,607,933			3,607,933
Other Operation Services	572,221	69,004	415,627	1,056,852
Other Prog & Control Accts	629,201			629,201
Total Expenses	7,694,319	233,513	634,320	8,562,152
Additions and Reductions	(656,303)			(656,303)
<b>TOTAL SPENDING</b>	<b>21,989,199</b>	<b>1,258,189</b>	<b>890,990</b>	<b>24,138,378</b>

# THE GENERAL FUND BUDGET

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The General Fund is the core of the schools' financial operations.

This is the annual budget that the School committee approves and Town Meeting votes to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the Town's general fund, available for support of the Town's overall budget the following year.

Following the summary page are graphical representations of the FY14 budget compared to the FY2004 budget. The largest share of the increase went for health insurance, especially for retired teacher group health insurance. The second largest percentage increase was for transportation. Prior to FY09 the costs of bussing services were provided by the Regional District as called for in the Regional Agreement. At the request of DESE the Agreement was amended so that the cost of elementary routes would be borne by the elementary districts effective FY09.

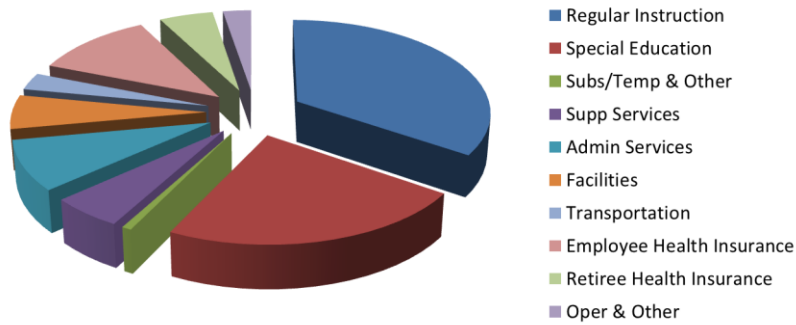
# Amherst Public Schools

## General Fund Appropriation

### FY14 BUDGET by FUNCTION

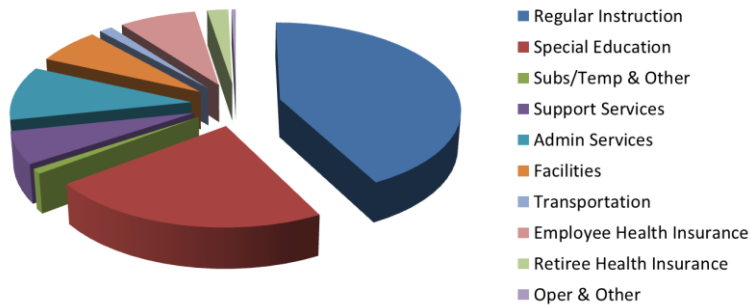
	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY13 CURRENT	FY14 BUDGET	DIFF
<u>PAYROLL ACCOUNTS</u>								
Regular Education	6,491,244	6,467,262	6,525,675	6,701,775	6,951,325	6,826,625	6,444,379	(506,946)
Special Education	4,134,794	4,184,124	3,891,291	4,422,903	4,571,672	4,581,672	4,654,326	82,654
Support Services	1,045,090	831,531	817,579	864,570	853,896	854,871	1,127,652	273,756
School Administration	1,023,623	930,076	835,094	806,573	815,938	815,938	819,239	3,301
Central Administration	475,791	491,673	478,963	482,202	480,272	480,272	628,565	148,293
Information Systems	148,632	165,165	205,135	212,984	186,010	186,010	205,129	19,119
Facilities	731,856	725,873	723,463	740,282	726,409	726,409	721,521	(4,888)
Transportation	181,733	191,946	194,795	190,105	204,920	204,920	199,975	(4,945)
Total Salaries	14,232,762	13,987,649	13,671,995	14,421,395	14,790,442	14,676,717	14,800,786	10,344
Substitutes	169,064	166,241	142,771	186,857	150,397	150,397	150,397	-
<u>EXPENSE ACCOUNTS:</u>								
Regular Education	132,445	130,802	126,304	60,558	48,874	56,738	45,434	(3,440)
Special Education	171,542	188,495	193,007	219,399	271,245	258,518	375,178	103,933
Other Programs	210,663	288,037	477,754	654,748	712,622	711,182	868,394	155,772
Support Services	20,732	44,770	23,039	57,357	40,170	42,204	40,822	652
Program/Staff Development	160,494	141,787	147,297	208,165	220,648	205,893	247,165	26,517
School Administration	48,874	80,552	50,573	52,743	46,306	46,203	33,694	(12,612)
Central Administration	110,350	96,467	105,944	106,629	99,754	105,345	99,754	-
Information Systems	142,375	158,810	138,871	79,800	117,557	138,107	117,557	-
Facilities	196,186	178,623	236,502	127,772	125,286	125,286	125,286	-
Utilities	500,155	375,739	482,097	418,744	472,593	469,393	444,869	(27,724)
Transportation	355,392	418,665	406,198	407,361	428,856	428,856	451,146	22,290
Food Services	35,602	81,183	79,505	29,933	70,000	70,000	35,665	(34,335)
Health Insurance								-
Employees	2,204,451	2,373,131	2,271,395	2,245,601	2,548,178	2,548,178	2,494,486	(53,692)
Retirees	999,202	1,182,331	1,255,348	970,176	1,034,320	1,034,320	1,113,447	79,127
Other Operation Services	603,960	430,118	484,853	504,448	389,211	389,211	572,221	183,010
Other Programs & Control Accts	1,000	9,202	1,000	1,000	(8,420)	101,491	629,201	637,621
Total Expenses	5,893,423	6,178,712	6,479,686	6,144,435	6,617,200	6,730,925	7,694,319	1,077,119
LEVEL SERVICES TOTAL	20,295,249	20,332,601	20,294,452	20,752,687	21,558,039	21,558,039	22,645,502	1,087,463
Level Services % Increase								
Additions and Reductions							(656,303)	(656,303)
BUDGET TOTAL	20,295,249	20,332,601	20,294,452	20,752,687	21,558,039	21,558,039	21,989,199	431,160
Change from previous year	839,494	37,352	(38,150)	458,235	805,352	-	431,160	
Percent change from previous ye	4.3%	0.2%	-0.2%	2.3%	3.9%		2.0%	

**FY14 Proposed Budget**



FY 2014 Proposed Budget		
Regular Instruction	7,583,847	34.49%
Special Education	5,026,004	22.86%
Subs/Temp & Other	157,397	0.72%
Supp Services	1,186,499	5.40%
Admin Services	1,903,938	8.66%
Facilities	1,291,676	5.87%
Transportation	651,121	2.96%
Employee Health Insurance	2,494,486	11.34%
Retiree Health Insurance	1,113,447	5.06%
Oper & Other	580,784	2.64%
	21,989,199	100.00%

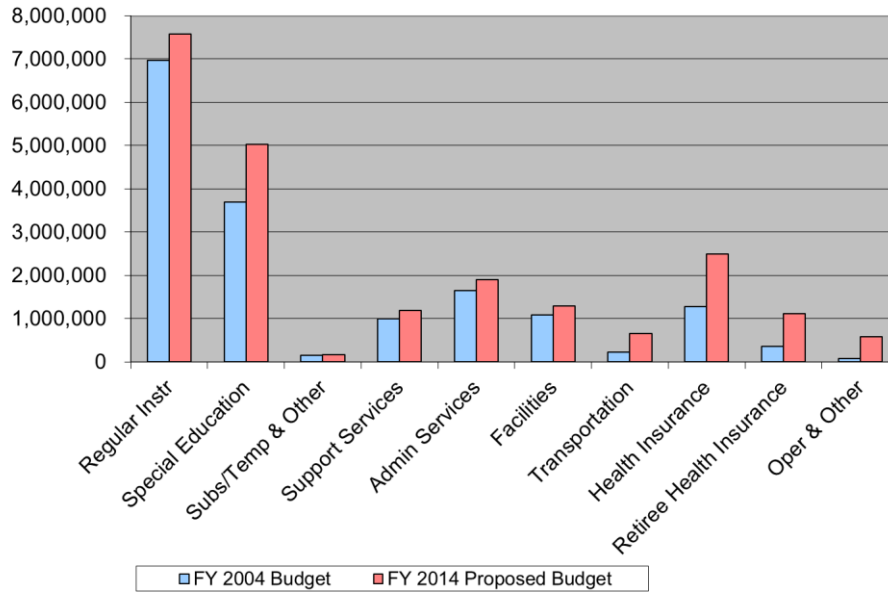
**FY04 Budget**



FY 2004 Budget		
Regular Instruction	6,977,126	42.36%
Special Education	3,691,510	22.41%
Subs/Temp & Other	153,700	0.93%
Support Services	990,588	6.01%
Admin Services	1,651,813	10.03%
Facilities	1,083,378	6.58%
Transportation	223,907	1.36%
Employee Health Insurance	1,278,297	7.76%
Retiree Health Insurance	349,684	2.12%
Oper & Other	70,633	0.43%
	16,470,636	100.00%



### AMHERST PUBLIC SCHOOLS APPROPRIATION BUDGET FY2004 v FY2014



	FY 2004 Budget	FY 2014 Proposed Budget	Change	% Change
Regular Instr	6,977,126	7,583,847	606,721	8.7%
Special Education	3,691,510	5,026,004	1,334,494	36.2%
Subs/Temp & Other	153,700	157,397	3,697	2.4%
Support Services	990,588	1,186,499	195,911	19.8%
Admin Services	1,651,813	1,903,938	252,125	15.3%
Facilities	1,083,378	1,291,676	208,298	19.2%
Transportation	223,907	651,121	427,214	190.8%
Health Insurance	1,278,297	2,494,486	1,216,189	95.1%
Retiree Health Insurance	349,684	1,113,447	763,763	218.4%
Oper & Other	70,633	580,784	510,151	722.3%
	<b>16,470,636</b>	<b>21,989,199</b>	<b>5,518,563</b>	<b>33.5%</b>

Regular Instruction	This section includes payroll and expenses for the following departments: Pre-school, Kindergarten, Art, Music, World Language, Physical Education, Reading, Technology, Resource Programs, Classroom Instruction, English Language Learner, Classroom Program Support, Program Development, Summer School, School Choice Assessment, and Charter School Assessment
Special Education	This section includes payroll and expenses for SE Administration, SE Pre-School, SE Instruction, SE Psych Services, SE Specialists, and SE District Specialists
Subs/Temp & Other	This section includes payroll and expenses for Substitutes
Support Services	This section includes payroll and expenses for the following departments: Libraries, Production Support Center, Media Support Center, Student Services, Guidance Services, Health Services, and Staff Development
Admin Services	This Section includes School Administration, Superintendent's Office, Human Resources, Business Office, and Information Systems
Facilities	This section includes payroll and expenses for Facility Management, Custodial Services, Maintenance Services, and Utilities
Transportation	This section includes payroll and expenses for Transportation Services
Health Insurance	This section includes the health insurance expense for active personnel
Retiree Health Insurance	This section includes the health insurance expense for retired personnel
Oper & Other	This section includes expenses for Food Services, Risk & Benefit Management, and the Control Accounts. Health insurance has been shown separately from Risk and Benefit Management and is reflected above

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**AMHERST PUBLIC SCHOOLS**  
**FY14 Budget**  
**Budget Additions / (Reductions)**

**Budget Adjustments**

Description	FTE	\$	Total
HR - Supplies/Travel/Software		6,121	
IS - Software Relicensing/Dues		2,729	
FAC - Supplies		10,000	
SE - Dues/Supplies/Tech		8,015	
SE - Consultants/Tutors/Monitors/Stipends		55,354	
Reallocation of District Staffing		21,980	
DIST - Staff Development		700	
HEALTH - Services/Supplies		(2,874)	
Salary Offset to Health Trust Fund		(10,619)	
SUPT - Subs/Supplies/Printing		1,103	
BO - Staff Offset		(7,889)	
SC - SEPAC/Expenses		347	
			84,967

**Budget Additions**

Description	FTE	\$	Total
DIST - Steps to Success Liaison	1.00	57,549	
SUPT - Increase for Elementary Registrar		6,000	
	1.00		63,549

**Budget Reductions**

Description	FTE	\$	Total
Retirement Incentive Prepayments in FY13		(149,362)	
Sabbatical Denial for FY14		(30,000)	
Prepay Summer 2013 SE Services		(52,341)	
Classroom Teacher	(1.00)	(57,549)	
Specials (.5 Art, .3 Music, .3 PE)	(1.10)	(63,305)	
Clerical	(1.00)	(39,082)	
Paraprofessionals	(9.00)	(130,049)	
Spanish	(1.50)	(86,324)	
Intervention	(0.10)	(5,775)	
Guidance	(1.00)	(57,549)	
SSO Administrator	(0.20)	(18,385)	
ETL	(1.00)	(57,549)	
ELA Curriculum Coordinator	(1.00)	(57,549)	
	(16.90)		(804,819)
<b>Net Budget Adds / (Reductions)</b>	<b>(15.90)</b>	<b>\$(656,303)</b>	<b>\$(656,303)</b>

Above (Under) Targeted Reductions

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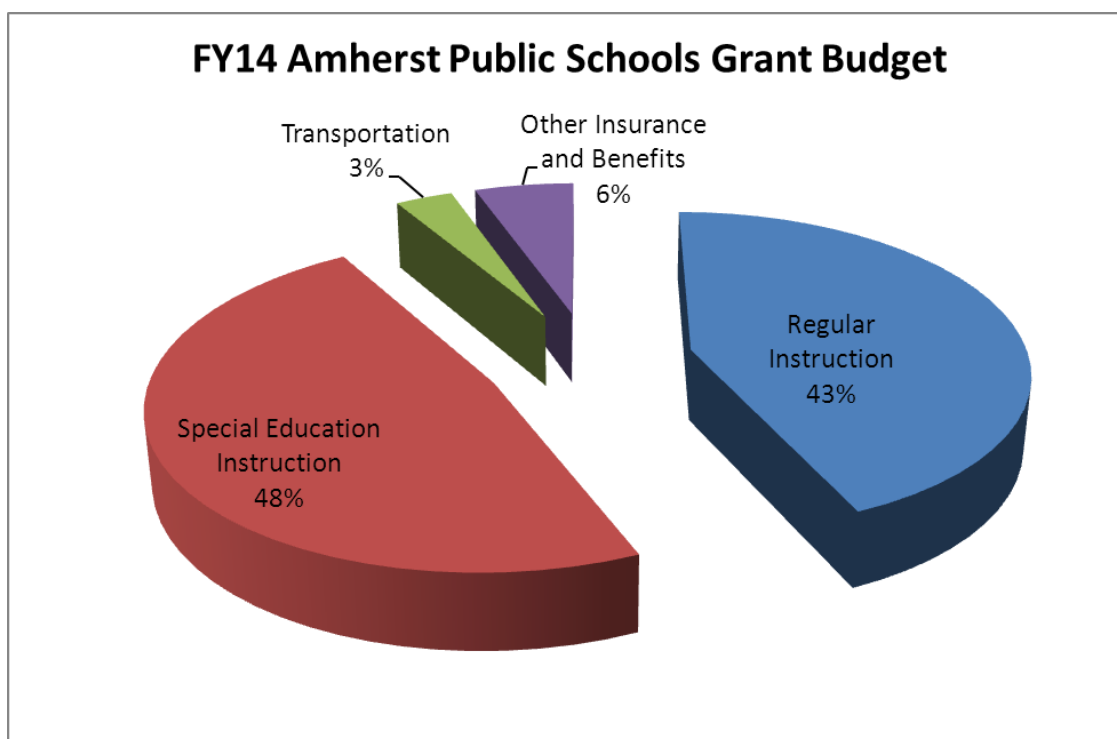
# GRANT FUNDS



## GRANT FUNDS BUDGET

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State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.



FY14 Grant Funding Budget		
Regular Instruction	546,049	43.4%
Special Education Instruction	603,236	47.9%
Transportation	39,900	3.2%
Other Insurance and Benefits	69,004	5.5%
Total	1,258,189	100%

Special Revenue Funds							
Grants Summary							
	FY09	FY10	FY11	FY12	FY13	FY14	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET	
<b>PAYROLL ACCOUNTS:</b>							
ARRA IDEA	-	23,422	47,559	-	-	-	
ARRA IDEA Early Childhood	-	6,200	6,217	-	-	-	
ARRA Title I	-	39,109	49,303	-	-	-	
Community Partnerships for Children	104,132	-	-	-	-	-	
Coordinated Fam. & Comm. Engage.	-	26,184	26,190	27,696	26,843	26,843	
Ed Jobs Grant	-	-	72,888	205,437	-	-	
Foreign Language Assistance Program	59,406	35,000	-	-	-	-	
Inclusive Preschool Learning Environ.	-	74,475	74,820	74,820	74,820	74,820	
Kindergarten Enhancement	125,407	124,883	87,957	81,377	78,750	78,750	
MA Early Literacy Intervention	10,000	8,000	-	-	-	-	
Race to the Top	-	-	-	1,000	5,000	6,000	
Special Ed. Early Childhood	16,069	16,586	17,249	17,257	15,796	15,500	
Special Ed. IDEA	330,977	370,771	473,671	495,787	481,079	473,943	
Title I	295,554	314,582	245,402	281,118	319,650	266,000	
Title IIA - Amherst	-	-	42,980	53,181	38,000	53,000	
Title III	21,896	22,695	33,795	25,567	29,820	29,820	
Other Funds	14,072	18,961	23,724	1,376	-	-	
Total Salaries	977,513	1,080,868	1,201,755	1,264,616	1,069,758	1,024,676	
<b>EXPENSE ACCOUNTS:</b>							
Amherst Education Foundation	-	-	-	-	21,000	21,000	
ARRA IDEA	-	81,401	26,326	-	-	-	
ARRA IDEA Early Childhood	-	2,179	2,190	-	-	-	
ARRA SFSF	659,034	-	31,044	-	-	-	
ARRA Title I	-	33,316	124,185	-	-	-	
Community Partnerships for Children	54,805	-	-	-	-	-	
Coordinated Fam. & Comm. Engage.	-	5,198	5,192	4,457	7,027	7,027	
Ed Jobs Grant	-	-	88,640	-	-	-	
Foreign Language Assistance Program	30,272	2,060	-	-	-	-	
Inclusive Preschool Learning Environ.	-	3,000	2,655	2,655	2,655	2,655	
Kindergarten Enhancement	31,093	6,117	393	8,639	1,250	1,250	
MA Early Literacy Intervention	6,590	-	-	-	-	-	
Race to the Top	-	-	-	32,083	32,080	34,773	
Special Ed. Early Childhood	1,218	696	-	-	1,422	1,395	
Special Ed. IDEA	29,788	33,369	54,810	66,680	44,964	46,567	
Title I	80,363	75,904	81,659	75,912	130,558	101,977	
Title IIA - Amherst	-	-	26,486	13,453	29,157	13,383	
Title III	14,331	14,465	3,443	5,745	3,486	3,486	
Other Funds	11,566	35,917	31,221	15,002	-	-	
Total Expenses	919,060	293,622	478,244	224,627	273,599	233,513	
GRANTS BUDGET TOTAL	1,896,573	1,374,490	1,679,999	1,489,242	1,343,357	1,258,189	

## GRANTS

### KINDERGARTEN ENHANCEMENT – REGULAR EDUCATION

#### GRANT PURPOSE:

The purpose of this state-funded grant program is to support high quality educational programs for children in full-day kindergarten classrooms by: improving the quality of curriculum and classroom environment; and providing continuity of curriculum across preschool, kindergarten, and grades one through three.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Paraprofessionals</b>	Funds pay for 8 paras, a total of 4.59 FTE in kindergarten classrooms. (Including Pelham Elementary.)
<b>Teacher Stipends</b>	Funds are used to pay stipends to kindergarten teachers participating in the Early Childhood Committee.
<b>Amherst Expenses</b>	
<b>Fees</b>	Funds are used to pay for NAEYC annual report fees.
<b>Non Instructional Supplies</b>	Funds are used to purchase office materials related to the grant.
<b>Consultant</b>	Funds are used to support district workshop for students



## Grants

### Kindergarten Enhancement

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	5,000	750	1,500			
Teachers	-	-	-			
Specialists	-	-	-			
Paraprofessionals	117,207	118,954	86,457	78,931	76,250	76,250
Clerical Staff	-	-	-			
Stipends	3,200	5,179	-	2,446	2,500	2,500
Total Salaries	125,407	124,883	87,957	81,377	78,750	78,750
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	10,549	-	-			
Health Insurance	8,514	-	-			
Consultants	1,500	5,575			1,250	1,250
Texts/Non-Instructional	5,033	542		8,639		
Travel	314	-	-			
Other Expenses	2,015	-	300			
Indirect Costs	3,168	-	93			
Total Expenses	31,093	6,117	393	8,639	1,250	1,250
BUDGET TOTAL	156,500	131,000	88,350	90,016	80,000	80,000

## GRANTS

### TITLE III – ENGLISH LANGUAGE ACQUISITION – ELL EDUCATION

#### GRANT PURPOSE:

The purpose of this federal grant program is to provide funds to improve the educational performance of limited English proficient (LEP) students by assisting them in learning English and meeting state academic content standards.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teacher Stipends</b>	Funds are used to pay ELL certified teachers in our summer Achievement Academy program. Also, teachers will be paid for their attendance at summer SEI trainings.
<b>Paraprofessional Stipends</b>	Funds are used to pay paraprofessionals in our summer Achievement Academy program. Also, paras will be paid for their attendance at professional development trainings.
<b>Amherst Expenses</b>	
<b>Trainer</b>	Funds are used to support required SEI professional development for school staff.
<b>Instructional Materials</b>	Funds are used to purchase instructional materials for the Achievement Academy program.
<b>Travel</b>	Funds are used for ELL teachers to attend relevant high quality professional development opportunities outside of the district.
<b>Indirect Cost</b>	Indirect cost based on grant cap of 2%.

## Grants

### Title III

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-			
Teachers	-	-	-			
Specialists	-	-	-			
Paraprofessionals	-	-	-			
Clerical Staff	-	-	-			
Stipends	21,896	22,695	33,795	25,567	29,820	29,820
Total Salaries	21,896	22,695	33,795	25,567	29,820	29,820
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	-			
Health Insurance	-	-	-			
Trainers	-	-	2,899			
Consultants	-	-	-	3,957		
Texts/Non-Instructional	1,790	782	-		1,198	1,198
Travel	-	840	-	1,198	1,635	1,635
Other Expenses	11,810	12,092	-			
Indirect Costs	731	751	544	590	653	653
Total Expense	14,331	14,465	3,443	5,745	3,486	3,486
BUDGET TOTAL	36,227	37,160	37,238	31,312	33,306	33,306

## GRANTS

### SPECIAL EDUCATION EARLY CHILDHOOD – PRESCHOOL/SPECIAL EDUCATION

#### GRANT PURPOSE:

These supplemental federal funds provide schools systems with funding to support 3, 4, and 5 year old children with disabilities in high quality programs across settings following the federal and state requirements for inclusive environments

#### NOTE:

This page reflects current initiatives for FY 13.

Amherst Staff	
Paraprofessionals	Funds are used for .68 FTE of a paraprofessional in an inclusive early childhood program.

## Grants

### Special Education Early Childhood

	FY09	FY10	FY11	FY12	FY13	FY14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET
<hr/>						
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-			
Teachers	-	-	-			
Specialists	-	-	-			
Paraprofessionals	16,069	16,586	17,249	17,257	15,796	15,500
Clerical Staff	-	-	-			
Stipends	-	-	-			
Total Salaries	16,069	16,586	17,249	17,257	15,796	15,500
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	818	696	-	-	1,422	1,395
Health Insurance	-	-	-	-		
Consultants	-	-	-	-		
Texts/Non-Instructional	400	-	-	-		
Travel	-	-	-	-		
Other Expenses	-	-	-	-		
Indirect Costs	-	-	-	-		
Total Expenses	1,218	696	-	-	1,422	1,395
BUDGET TOTAL	17,287	17,282	17,249	17,257	17,218	16,895

## GRANTS

### COORDINATED FAMILY & COMMUNITY ENGAGEMENT – PRESCHOOL EDUCATION

#### GRANT PURPOSE:

The goal of this grant is to build on the Dept. of Early Care & Educations' mission to ensure that all families with young children, especially those with the greatest educational need and experiencing multiple risk factors, have access in their community to; 1) high quality and accurate information about a variety of early childhood programs, 2) strength-based family education and early literacy activities, 3) an integrated and aligned network of parents and providers, 4) coordinated resources to prepare students to be lifelong learners, and 5) leadership opportunities to those interested in the educational needs of children.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Administrators</b>	Funds are used for .14 FTE of the Preschool Coordinator position.
<b>Teachers</b>	Funds are used for preschool teacher time consulting, home visits, transition activities, and play groups.
<b>Paraprofessionals</b>	Funds are used for preschool paraprofessional time consulting, home visits, transition activities, and play groups.
<b>Clerical</b>	Funds are used to fund .05 FTE of the District Grants Manager position for oversight of the fiscal aspects of the grant.
<b>Amherst Expense</b>	
<b>Consultants</b>	Funds are used to provide subcontracts to outside agencies for mental health consultation.
<b>Instructional Materials</b>	Funds are used for classroom materials to implement the early education standards and for parent education
<b>Non Instructional Supplies</b>	Funds are used for office materials to assist with coordination of the grant.

## Grants

### Coordinated Family and Community Engagements

	FY09	FY10	FY11	FY12	FY13	FY14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	9,054	9,030	9,162	9,298	9,298
Teachers	-	13,502	10,144	14,826	15,045	15,045
Specialists	-	-	-	-	-	-
Paraprofessionals	-	976	4,505	-	-	-
Clerical Staff	-	2,652	2,511	2,460	2,500	2,500
Stipends	-	-	-	1,248	-	-
Total Salaries	-	26,184	26,190	27,696	26,843	26,843
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Consultants	-	4,500	4,500	3,500	6,000	6,000
Texts/Non-Instructional	-	698	692	957	1,027	1,027
Travel	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
Total Expenses	-	5,198	5,192	4,457	7,027	7,027
BUDGET TOTAL	-	31,382	31,382	32,153	33,870	33,870

## GRANTS

### INCLUSIVE PRESCHOOL LEARNING ENVIRONMENTS – PRESCHOOL/SPECIAL EDUCATION

#### GRANT PURPOSE:

These state funds are designed to support inclusive preschool learning environments for preschool children with disabilities with their typically developing peers.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teachers</b>	Funds are used to pay for a portion of the preschool teachers salaries in the Amherst Early Education Program, which serves up to 7 children with special needs and 8 children with general education needs in each of the 5 classrooms.
<b>Paraprofessionals</b>	Funds are used to pay for a portion of the preschool paraprofessional salaries in the Amherst Early Education Program, which serves up to 7 children with special needs and 8 children with general education needs in each of the 5 classrooms.
<b>Amherst Expense</b>	
<b>Transportation</b>	Funds are used to cover a portion of the cost of transportation of the children with general education needs that would be otherwise unable to access the preschool program.



## Grants

### Inclusive Preschool Learning

	FY09	FY10	FY11	FY12	FY13	FY14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-			
Teachers	-	35,988	30,030	30,100	30,100	30,100
Specialists	-	-	-			
Paraprofessionals	-	38,487	44,790	44,720	44,720	44,720
Clerical Staff	-	-	-			
Stipends	-	-	-			
Total Salaries	-	74,475	74,820	74,820	74,820	74,820
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	-			
Health Insurance	-	-	-			
Consultants	-	-	-			
Texts/Non-Instructional	-	-	-			
Travel	-	-	-			
Other Expenses	-	3,000	2,655	2,655	2,655	2,655
Indirect Costs	-	-	-			
Total Expenses	-	3,000	2,655	2,655	2,655	2,655
BUDGET TOTAL	-	77,475	77,475	77,475	77,475	77,475

## GRANTS

### TITLE IIA TEACHER QUALITY – REGULAR EDUCATION

#### GRANT PURPOSE:

The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators. These initiatives should be aligned with Massachusetts' reform efforts and should help districts meet the No Child Left Behind (NCLB) goals and requirements for highly qualified teachers, and instructional paraprofessionals in Title I targeted assistance and school wide programs, and high-quality professional development. The goal is to improve the overall effectiveness of all educators, including administrators, within the district.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teachers</b>	Funds pay for .25 FTE of the K-6 Math PD Coordinator.
<b>Teacher Stipends</b>	Funds are used to pay teachers to attend high quality professional development workshops/trainings and to pay teachers for summer curriculum development work.
<b>Amherst Expense</b>	
<b>MTRS</b>	Funds are used for the Massachusetts Teacher Retirement System, 9% of teacher salary paid off of grant.
<b>Consultants</b>	Funds are used to provide high quality professional development through contracted organizations. (Portion of these funds must be given to private school in Amherst.)
<b>Instructional Materials</b>	Funds are used to provide materials necessary to implement programming supported by high quality professional development.
<b>Non Instructional Supplies</b>	Funds are used to provide materials necessary for professional development workshops/trainings.
<b>Travel</b>	Funds are used for teachers to attend high quality professional development conferences, consistent with district initiatives, held outside the district. (Portion of these funds must be given to private school in Amherst.)
<b>Indirect Cost</b>	Indirect cost based on state approved rate.

## Grants

### Title IIA

	FY09	FY10	FY11	FY12	FY13	FY14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET
<hr/>						
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-	5,000	20,000	20,000
Teachers	-	-	39,005	46,950		
Specialists	-	-	-			
Paraprofessionals	-	-	-			
Clerical Staff	-	-	-			
Stipends	-	-	3,975	1,231	18,000	33,000
Total Salaries	-	-	42,980	53,181	38,000	53,000
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	2,217	4,226	1,800	3,150
Health Insurance	-	-	-			
Consultants	-	-	13,714	1,100	1,206	1,500
Texts/Non-Instructional	-	-	1,296	748	19,918	2,500
Travel	-	-	6,671	5,240	4,000	4,000
Other Expenses	-	-	-			
Indirect Costs	-	-	2,588	2,140	2,233	2,233
Total Expenses	-	-	26,486	13,453	29,157	13,383
BUDGET TOTAL	-	-	69,466	66,634	67,157	66,383

## GRANTS

### TITLE I PART A – REGULAR EDUCATION

#### GRANT PURPOSE:

Title I, as reauthorized under the No Child Left Behind Act of 2001 (NCLB), provides supplemental resources to local school districts to assist low achieving students in high poverty schools to meet the state's challenging academic standards.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teachers</b>	Funds pay for a total of 2.7 FTE Title I teachers at Crocker Farm, Fort River, and Wildwood Elementary.
<b>Teacher/Paraprofessional Stipends</b>	Funds are used to pay teachers & paraprofessionals in the Achievement Academy Program.
<b>Paraprofessional</b>	Funds are used to pay for intervention paraprofessional staff.
<b>Clerical</b>	Funds are used to pay .10 FTE of the District Grants Manager.
<b>Amherst Expense</b>	
<b>MTRS/HCTY</b>	Funds are used for the Massachusetts Teacher Retirement System and Hampshire County Retirement System, 9% of teacher salary paid off of grant.
<b>Consultants</b>	Funds are used to provide high quality professional development through contracted organizations.
<b>Instructional Materials</b>	Funds are used to provide materials necessary for the Achievement Academy program and for work on parent outreach.
<b>Non Instructional Supplies</b>	Funds are used to provide materials necessary for the Achievement Academy program and for work on parent outreach.
<b>Travel</b>	Funds are used for teachers to attend high quality professional development conferences, consistent with district initiatives, held outside the district.
<b>Transportation</b>	Funds are used for students in out-of- school time programs.
<b>Indirect Cost</b>	Indirect cost based on state approved rate.

## Grants

### Title I

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-	-	-	
Teachers	254,965	263,361	211,096	205,163	278,950	226,000
Specialists	-	-	-	-	-	
Paraprofessionals	18,436	19,833	10,411	27,092		
Clerical Staff	11,031	8,188	9,782	9,269	5,700	5,000
Stipends	11,122	23,200	14,113	39,594	35,000	35,000
Total Salaries	295,554	314,582	245,402	281,118	319,650	266,000
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	25,311	26,197	19,879	21,737	25,619	20,340
Health Insurance	19,635	-	-	-		
Consultants	4,306	3,566	9,958	-	9,500	9,500
Texts/Non-Instructional	5,271	8,778	2,984	2,639	42,264	19,000
Travel	68	4,220	7,210	10,723	499	1,000
Transportation	-	-	1,028	1,737	39,900	39,900
SES/School Choice set aside	9,306	26,100	29,345	29,970		
Other	10,000	-	-			
Indirect Costs	6,466	7,043	11,255	9,106	12,776	12,237
Total Expenses	80,363	75,904	81,659	75,912	130,558	101,977
BUDGET TOTAL	375,917	390,486	327,061	357,030	450,208	367,977

## GRANTS

### IDEA – SPECIAL EDUCATION

#### GRANT PURPOSE:

The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teachers</b>	Funds are used to pay for a total of 2.32 FTE of four teacher's salaries.
<b>Specialists</b>	Funds are used to pay for 2.9 FTE of eight specialists.
<b>Paraprofessionals</b>	Funds are used to for 6.0 FTE of six paraprofessionals.
<b>Stipends</b>	Funds are used to pay for paraprofessionals attending in-district professional development workshops.
<b>Amherst Expense</b>	
<b>MTRS/HCTY</b>	Funds are used for the Massachusetts Teacher Retirement System & Hampshire County Retirement System, 9% of the teachers' salary paid off of the grant.

## Grants

### Special Education IDEA

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<b>EXPENDITURES</b>						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-			
Teachers	93,273	84,053	136,045	144,893	334,919	331,251
Specialists	145,039	205,602	185,561	203,309	19,542	18,590
Paraprofessionals	92,665	81,116	143,879	124,284	118,740	116,102
Clerical Staff	-	-	-	-	-	-
Stipends	-	-	8,186	23,301	7,878	8,000
Total Salaries	330,977	370,771	473,671	495,787	481,079	473,943
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	29,788	33,369	44,951	42,394	44,964	44,119
Consultants	-	-		7,079		
Texts/Non-Instructional	-	-				2,448
Travel	-	-				
Other Expenses	-	-				
Indirect Costs	-	-	9,859	17,207		
Total Expenses	29,788	33,369	54,810	66,680	44,964	46,567
BUDGET TOTAL	360,765	404,140	528,481	562,467	526,043	520,510

## GRANTS

### RACE TO THE TOP

#### GRANT PURPOSE:

Federal Race to the Top funding supports school districts to accelerate many facets of education reform and to initiate new projects that are broadly organized into four areas: standards and assessments, great teachers and leaders, school turnaround, and data systems.

#### NOTE:

This page reflects current initiatives for FY 13.

<b>Amherst Staff</b>	
<b>Teacher/Paraprofessional Stipends</b>	Funds are used to support teachers to attend high quality PD and for classroom substitutes.
<b>Amherst Expense</b>	
<b>Consultant</b>	Funds are used for professional development through Umass Graduate School of Education for teachers and school leaders to increase literacy and capacity for educational excellence.
<b>Travel</b>	Funds are used for teachers to attend high quality professional development conferences, consistent with district initiatives, held outside the district.



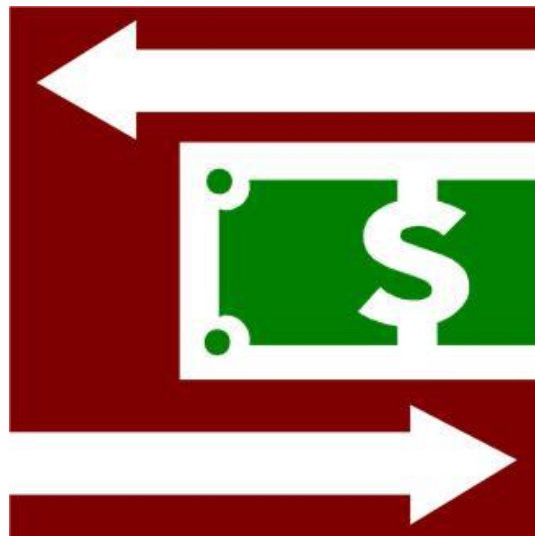
## Grants

### Race to the Top

	FY09	FY10	FY11	FY12	FY13	FY14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET
<hr/>						
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Teachers				-	-	-
Paraprofessional Staff				-	-	-
Administrator				-	-	-
Clerical Staff				-	-	-
Stipends				1,000	5,000	6,000
Total Salaries	-	-	-	1,000	5,000	6,000
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY			-	-	-	-
Consultants			-	31,066	31,280	32,225
Materials/Supplies			-	-	-	-
Travel			-	-	800	1,200
Health Insurance			-	-	-	-
Other Expenses	-	-	-	-	-	-
Indirect Costs	-	-	-	1,017	-	1,348
Total Expenses	-	-	-	32,083	32,080	34,773
BUDGET TOTAL	-	-	-	33,083	37,080	40,773

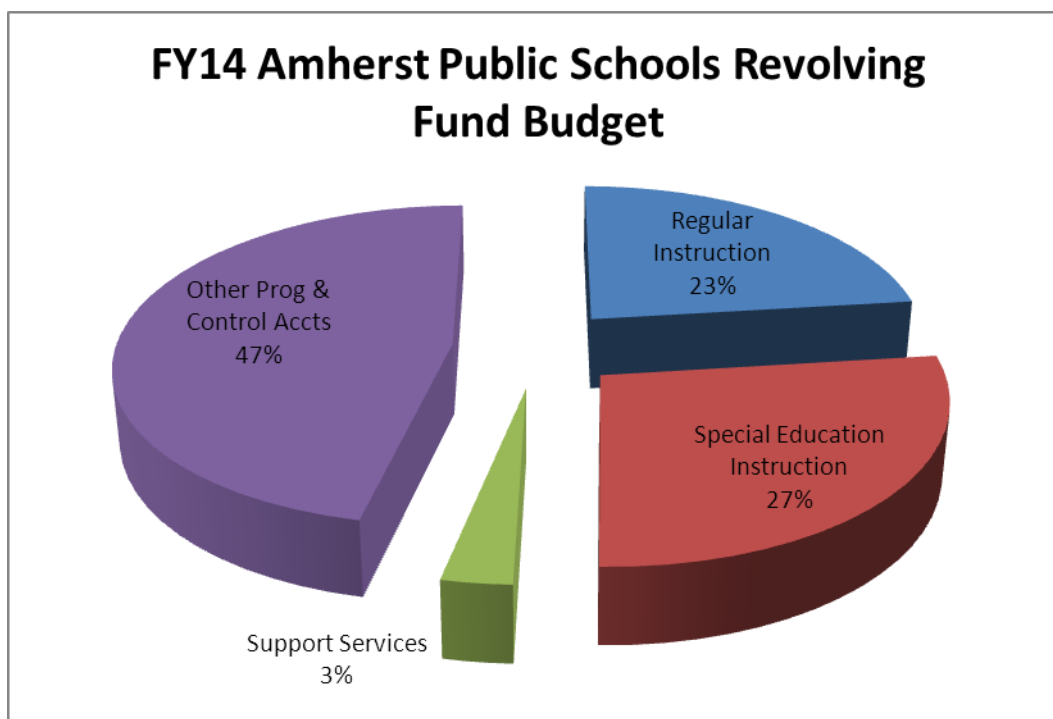


# REVOLVING FUNDS



## REVOLVING FUNDS BUDGET

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, transportation, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.



FY14 Revolving Fund Budget		
Regular Instruction	205,697	23.1%
Special Education Instruction	243,760	27.4%
Support Services	25,906	2.9%
Other Prog & Control Accts	415,627	46.6%
<b>Total</b>	<b>890,990</b>	<b>100%</b>

Special Revenue Funds								
Revolving Funds Summary								
	FY09	FY10	FY11	FY12	FY13	FY14		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET	DIFF	
EXPENDITURES								
<u>PAYROLL ACCOUNTS:</u>								
Circuit Breaker	82,020	-	-	-	-	-	-	-
School Choice	-	-	-	-	-	145,000	145,000	
Pre-School	65,098	81,412	97,256	94,509	55,847	57,697	1,850	
Special Education Services	-	24,971	51,473	25,986	27,533	28,067	534	
Food Services	24,980	26,122	24,409	25,096	25,442	25,906	464	
Total Salaries	172,098	132,505	173,138	145,591	108,822	256,670	147,848	
<u>EXPENSE ACCOUNTS:</u>								
Circuit Breaker	215,977	163,637	112,943	104,980	201,217	215,693	14,476	
Pre-School Revolving	2,650	2,402	2,516	2,367	3,000	3,000	-	
Food Services	370,989	442,731	429,547	398,094	432,506	415,627	(16,879)	
Total Expenses	589,616	608,770	545,006	505,441	636,723	634,320	(2,403)	
TOTAL EXPENDITURES	761,714	741,275	718,144	651,032	745,545	890,990	145,445	
REVENUES								
Circuit Breaker	163,637	112,943	104,980	201,217	215,693	235,335	19,642	
School Choice	-	-	-	-	170,000	195,000	25,000	
Pre-School Revolving	67,748	81,443	52,879	50,597	60,930	60,930	-	
SE Billback	1,305	-	58,077	35,393	-	-	-	
Food Services	426,178	468,853	453,956	423,190	462,376	441,533	(20,843)	
TOTAL REVENUES	658,868	663,239	669,892	710,397	908,999	932,798	23,799	

## Revolving Funds

### Circuit Breaker Reimbursement

#### Background:

The state special education reimbursement program, commonly known as Circuit Breaker, was established in FY04 to provide additional state funding to districts for costs that exceed the state identified threshold for any given student.

Calculation of costs for individual students is based on the actual costs of the student's program. Services included in the calculation are supported by documentation of the student's IEP and associated student records.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying a percentage of the costs above that threshold. In FY08, the state average foundation budget per pupil was \$8,852 and the reimbursement rate was 72%, so if a special education student cost a district \$50,000, the district's eligible reimbursement for that student would be  $(\$50,000 - (4 * \$8,852)) * .72 = \$10,506$ . The foundation, or threshold, amount has increased annually and this in turn impacts the number of students whose expenses meet the threshold for reimbursement.

In addition, the reimbursement rates have experienced a decline over the past three year (see below). Due to the changing nature of IEPs, student enrollment and foundation amount, projecting reimbursement is challenging.

#### Purpose:

Eligible expenses incurred in one year are reimbursed over the following year. These funds are deposited in the Circuit Breaker Revolving Fund and are used in the third year.

	Funding Source						
	Appropriation						
	Circuit Breaker	Other	Private Residential & Day	Tuition Collaborative	Public	Total Appropriation	Total Tuition
FY11 Actual	112,943		887	-	-	887	113,830
FY12 Actual	104,980		91,069	-	-	91,069	196,049
FY13 Budget	184,808		75,474	-	-	75,474	260,282
FY14 Budget	215,693		179,418	-	-	179,418	395,111

Revolving Funds

**Circuit Breaker**

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
<b>EXPENDITURES</b>							
<u>PAYROLL ACCOUNTS:</u>							
Extended Day Instruction	82,020	-	-	-	-	-	-
Total Salaries	82,020	-	-	-	-	-	-
<u>EXPENSE ACCOUNTS:</u>							
Health Contracted Services	18,102	-	-	-	-	-	-
Contracted Services	66,121	-	-	-	-	-	-
Tuition Non-Public	125,641	163,637	112,943	104,980	201,217	215,693	14,476
Instructional Supplies	6,113	-	-	-	-	-	-
Total Expenses	215,977	163,637	112,943	104,980	201,217	215,693	14,476
<b>TOTAL EXPENDITURES</b>	<b>297,997</b>	<b>163,637</b>	<b>112,943</b>	<b>104,980</b>	<b>201,217</b>	<b>215,693</b>	<b>14,476</b>
<b>REVENUES</b>							
Reimbursement	163,637	112,943	104,980	201,217	215,693	235,335	19,642
<b>TOTAL REVENUES</b>	<b>163,637</b>	<b>112,943</b>	<b>104,980</b>	<b>201,217</b>	<b>215,693</b>	<b>235,335</b>	<b>19,642</b>
Current Period Fund Gain/(Loss)	(134,360)	(50,694)	(7,963)	96,237	14,476	19,642	5,166
Beginning Balance	297,997	163,637	112,943	104,980	201,217	215,693	14,476
Current Period Fund Gain/(Loss)	(134,360)	(50,694)	(7,963)	96,237	14,476	19,642	5,166
Ending Balance	163,637	112,943	104,980	201,217	215,693	235,335	19,642

## **Revolving Funds Preschool Tuition**

<b>Background:</b>
<p>The Amherst Public Schools are required to provide special education programming and services to eligible students between the ages of 3 and 5 years old. The current program is largely based upon an integrated model which includes students with and without disabilities. By the Department of Early Education and Care (EEC) requirements there must be no more than fifteen (15) students in an integrated preschool classroom with seven (7) on IEPs and eight (8) without IEPs.</p> <p>The general education students are randomly selected with the intent of balancing girl/boy and three/four year old ratios. These students pay tuition to participate in the program and the tuition amount is based upon a sliding scale.</p>

<b>Purpose:</b>
<p>The revenues generated by the corresponding tuition are held with the Preschool Special Education Revolving Account, and the funds from this account are primarily used to support staff positions associated directly with the preschool program.</p>

<b>Current Outlook:</b>
<p>The program currently has about 30 students paying tuition.</p>



# Revolving Funds

## Pre-School

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
<b>EXPENDITURES</b>							
<u>PAYROLL ACCOUNTS:</u>							
Professional Staff	36,559	38,875	43,217	45,858	31,599	32,981	1,382
Paraprofessional Staff	28,539	42,538	54,039	48,651	24,248	24,716	468
Total Salaries	65,098	81,412	97,256	94,509	55,847	57,697	1,850
<u>EXPENSE ACCOUNTS:</u>							
Snacks	2,650	2,402	2,516	2,367	3,000	3,000	-
Total Expenses	2,650	2,402	2,516	2,367	3,000	3,000	-
TOTAL EXPENDITURES	67,748	83,815	99,772	96,876	58,847	60,697	1,850
<b>REVENUES</b>							
Tuition	67,748	81,443	52,879	50,597	60,930	60,930	-
TOTAL REVENUES	67,748	81,443	52,879	50,597	60,930	60,930	-
Current Period Fund Gain/(Loss)	-	(2,372)	(46,893)	(46,279)	2,083	233	(1,850)
Beginning Balance	104,490	104,490	102,119	55,226	8,946	11,029	2,083
Current Period Fund Gain/(Loss)	-	(2,372)	(46,893)	(46,279)	2,083	233	(1,850)
Ending Balance	104,490	102,119	55,226	8,946	11,029	11,262	233

## **Revolving Funds**

### **Special Education Services**

<b>Background:</b>
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Over the past number of years, the District has made a concerted effort to develop a continuum of service and program options consistent with the state regulatory requirements including the provision of a free, appropriate public education to students in the least restrictive environment.
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<b>Purpose:</b>
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On occasion, neighboring school districts request to tuition-in a student into one of our specialized programs at the elementary level. These requests are often made when a student requires specialized programming and services which the resident district is unable to provide within their schools for a number of reasons.
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Our specialized programs offer other districts a public school setting alternative to private day program.
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After careful review of documentation and intake process as well as assessment of our current program status, a determination is made as to whether the student's needs could be met in our programs/ schools. If it is determined that the needs of the student could be met and space is available, a tuition agreement is created based on actual costs of programming and services.
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The tuition revenue funds are placed in the Special Education Revolving Account and used to support special education staff directly or indirectly associated with the provision of services to the tuition in student.
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<b>Current Outlook:</b>
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The Amherst Public Schools currently have no tuition-in students.
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Revolving Funds

**Special Education Services**

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
<b>EXPENDITURES</b>							
<u>PAYROLL ACCOUNTS:</u>							
Paraprofessional Staff	-	24,971	51,473	25,986	27,533	28,067 	534
Total Salaries	-	24,971	51,473	25,986	27,533	28,067	534
<u>EXPENSE ACCOUNTS:</u>							
Total Expenses							
<b>TOTAL EXPENDITURES</b>	-	24,971	51,473	25,986	27,533	28,067	534
<b>REVENUES</b>							
Tuition	1,305	-	58,077	35,393	-	-	-
<b>TOTAL REVENUES</b>	1,305	-	58,077	35,393	-	-	-
Current Period Fund Gain/(Loss)	1,305	(24,971)	6,604	9,408	(27,533)	(28,067)	(534)
Beginning Balance	74,951	76,256	51,285	57,889	67,297	39,764	(27,533)
Current Period Fund Gain/(Loss)	1,305	(24,971)	6,604	9,408	(27,533)	(28,067)	(534)
Ending Balance	76,256	51,285	57,889	67,297	39,764	11,697	(28,067)

## REVOLVING FUNDS

### FOOD SERVICES

#### BACKGROUND:

The District contracts with a Food Service Management Company (FSMC) to operate its food services. Whitsons Culinary Group has been the district's FSMC since FY 2009 and is contracted through FY 2013.

A new Federal law <sup>(1)</sup> went into effect on July 1, 2011 requiring participants in the National School Lunch Program to set minimum prices for students who are not eligible for free or reduced price lunches. The formula for determining the minimum full price is the difference between the Federal Reimbursement for a free lunch and the Federal Reimbursement for a full price lunch

#### Purpose:

This fund is dedicated to the Food Service Program in the schools, which provides school lunch, breakfast, and a variety of other services.

Revenue is generated from sales to students and staff. From time to time, the Food Service Department caters school events providing additional revenue. A large part of the revenue for this fund comes from state and federal reimbursements. Historically there has been a gap between total revenues and total expenses. When fund expenses exceed fund revenues, General Fund support is required to balance the fund.

#### Current Outlook:

The Food Service Program for the Amherst schools currently charges \$2.75 for a full price lunch.

	Food Service Fees			
	FY12 Fee Structure		FY13 Fee Structure	
<b>Students</b>	Breakfast	Lunch	Breakfast	Lunch
Full Price	\$ 0.50	\$ 2.50	\$ 0.75	\$ 2.75
Reduced Fee 1	\$ 0.30	\$ 0.40	\$ 0.30	\$ 0.40
Reduced Fee 2	\$ -	\$ -	\$ -	\$ -
<b>Adults</b>	Breakfast	Lunch	Breakfast	Lunch
Full Price	\$ 1.00	\$ 3.25	\$ 1.00	\$ 3.50

(1)The Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296)

Revolving Funds

**Food Services**

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
<b>EXPENDITURES</b>							
PAYROLL ACCOUNTS:							
Clerical	24,980	26,122	24,409	25,096	25,442	25,906	464
Total Salaries	24,980	26,122	24,409	25,096	25,442	25,906	464
EXPENSE ACCOUNTS:							
Management Fees	18,575	24,307	22,175	17,233	22,619	19,380	(3,239)
Operating Expense	341,598	414,394	401,186	375,737	403,895	390,917	(12,978)
Labor Costs (CF)	-	-	-	-	-	-	-
Labor Costs (FR)	-	-	-	-	-	-	-
Labor Costs (MM)	555	-	-	-	-	-	-
Labor Costs (WW)	3,511	-	-	-	-	-	-
Other Supplies	3,466	-	1,097	895	1,500	931	(569)
Food Supplies	2,234	2,505	2,267	2,231	2,000	2,321	321
Meals Tax	917	664	422	478	542	498	(44)
Summer Help	-	-	-	-	-	-	-
Other Expense	134	862	2,400	1,520	1,950	1,581	(369)
Total Expenses	370,989	442,731	429,547	398,094	432,506	415,627	(16,879)
TOTAL EXPENDITURES	395,969	468,853	453,956	423,190	457,948	441,533	(16,415)
<b>REVENUES</b>							
State Reimbursements	6,765	6,537	6,286	6,389	7,104	6,600	(505)
Federal Reimbursements	228,423	235,938	246,538	267,969	250,143	278,795	28,652
Student Sales (CF)	19,997	21,252	33,086	34,705	36,733	38,185	1,452
Adult Sales (CF)	2,175	2,368	2,114	2,450	2,639	2,639	-
Other Income (CF)	978	1,757	3,231	2,965	2,051	2,051	-
Student Sales (FR)	42,394	43,394	34,243	36,694	38,975	42,133	3,158
Adult Sales (FR)	2,757	1,885	2,615	2,553	2,933	2,933	-
Other Income (FR)	775	936	2,604	1,092	2,140	2,140	-
Student Sales (MM)	27,579	19,619	-	-	-	-	-
Adult Sales (MM)	5,075	2,579	-	-	-	-	-
Other Income (MM)	924	336	-	-	-	-	-
Student Sales (WW)	48,217	46,233	41,307	36,266	42,238	27,955	(14,282)
Adult Sales (WW)	3,774	3,467	1,920	1,610	1,769	1,769	-
Other Income (WW)	945	374	507	563	669	669	-
Appropriated Support	35,402	81,183	79,505	29,933	70,000	35,665	(34,335)
Catering Sales	-	390	-	-	4,984	-	(4,984)
Summer School	-	-	-	-	-	-	-
Food Service Reimbursements	-	605	-	-	-	-	-
TOTAL REVENUES	426,178	468,853	453,956	423,190	462,376	441,533	(20,843)
Current Period Fund Gain/(Loss)	30,210	-	-	-	4,428	(0)	(4,428)
Beginning Balance	-	30,210	30,210	30,210	30,210	34,638	4,428
Current Period Fund Gain/(Loss)	30,210	-	-	-	4,428	(0)	(4,428)
Ending Balance	30,210	30,210	30,210	30,210	34,638	34,638	(0)

## REVOLVING FUNDS

### SCHOOL CHOICE

#### Background:

The Amherst Public Schools began participating in the School Choice program as of Fiscal year 2013. Not all school districts participate in the School Choice program. The School Committee in each school district votes annually on whether to participate. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend Amherst Schools until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian.

#### Purpose:

The receiving district is reimbursed \$5,000 per choice student, plus any expenses incurred that are prescribed by a student's IEP if they have one. The revenues received in one year are used to offset educational costs in the subsequent years.

#### Current Outlook:

For FY2014 this Revolving Fund will be budgeted to support \$145,000 of teacher salaries.

Funding Budget									
	Choice Revolving Fund				Appropriation				Total Cost
	Classroom Instruction				Classroom Instruction				
	CF Teachers	FR Teachers	WW Teachers	Total Revolving Fund	CF Teachers	FR Teachers	WW Teachers	Total Appropriation	
FY14 Budget	48,333	48,333	48,334	145,000	951,675	975,339	1,146,283	3,073,297	3,218,297

Revolving Funds

**School Choice**

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
<b>EXPENDITURES</b>							
<u>PAYROLL ACCOUNTS:</u>							
Classroom Instruction (CF)						48,333	48,333
Classroom Instruction (FR)						48,333	48,333
Classroom Instruction (WW)						48,334	48,334
Total Salaries	-	-	-	-	-	145,000	145,000
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	145,000	145,000
<b>REVENUES</b>							
Tuition					170,000	195,000	25,000
<b>TOTAL REVENUES</b>	-	-	-	-	170,000	195,000	25,000
Current Period Fund Gain/(Loss)	-	-	-	-	170,000	50,000	(120,000)
Beginning Balance	-	-	-	-	-	170,000	170,000
Current Period Fund Gain/(Loss)	-	-	-	-	170,000	50,000	(120,000)
<b>Ending Balance</b>	-	-	-	-	170,000	220,000	50,000





# CAPITAL EXPENDITURES





# CAPITAL EXPENDITURES

## FUNDING CAPITAL EXPENDITURES

The Town of Amherst is well served by a formal capital planning process. The Joint Capital Planning Committee (JCPC), comprised of two representatives from the Select Board, the Finance Committee, the Amherst School Committee, and the Jones Library Board of Trustees, advises the Town Manager, Finance Committee, and town Meeting on the capital needs of the Town. The buildings and grounds of the Amherst Schools are owned by The Town of Amherst. It is therefore the responsibility of the town to maintain the assets used by one of its departments.

The JCPC reviews requests from town departments, including the elementary schools, that meet certain criteria. Capital improvements are defined as a tangible asset of project with an estimated useful life of five years or more, and a cost of \$5,000 or more. The JCPC then prioritizes the needs over a five year plan, taking into consideration projected available funding. In the process some capital projects are postponed in favor of others, but all qualifying requests are recorded and tracked on the five year plan. More information about the JCPC can be found on the town website by selecting “Joint Capital Planning Committee” under the “Boards & Committees” banner.

## CAPITAL PLAN FORECASTS FOR FIVE (5) YEARS

The detailed Five Year Capital Plan for FY13 – 17 can be found attached to the Report of the Joint Capital Planning Committee dated April 2012. That plan served as the basis for funding the FY13 projects. The report, titled “Report of the Joint Capital Planning Committee April 2012”, can be found on the JCPC web page mentioned above. The JCPC will be reviewing and prioritizing requests for the next five year period, and for funding for FY14, over the next couple of months.

## **CAPITAL EXPENDITURES FUNDED THE PAST FIVE (5) YEARS**

The following is a summary of the capital expenditures funded over the past five years:

	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
<b>Equipment</b>						
Telecom	15,000	4,000	24,000	4,000	25,000	3,900
Computers / Technology	204,988	132,500	32,200	86,300	194,450	200,750
Buses	75,000	160,000	85,000	85,000	-	90,000
SpEd Vans	75,000	40,000	26,000	-	28,000	50,000
Maintenance Fleet Vehicles	-	-	30,000	-	-	33,000
Kitchen Equipment			55,000	50,000	-	-
Copiers	25,000	23,000	23,000	23,000	-	30,000
Maintenance of Equipment - CF/FR	14,000				-	-
	<u>408,988</u>	<u>359,500</u>	<u>275,200</u>	<u>248,300</u>	<u>247,450</u>	<u>407,650</u>
<b>Facilities</b>						
Asbestos Removal all Schools	10,000	10,000	10,000	5,000	20,000	5,000
Bldg. Improvement - District	7,500	13,500	35,000	155,000	15,000	15,000
Bldg. Improvement - CF		5,000			15,000	-
Bldg. Improvement - FR			35,000	8,500	55,000	25,500
Bldg. Improvement - WW			5,000	33,500	24,000	21,896
	<u>17,500</u>	<u>28,500</u>	<u>85,000</u>	<u>202,000</u>	<u>129,000</u>	<u>67,396</u>
	<u>426,488</u>	<u>388,000</u>	<u>360,200</u>	<u>450,300</u>	<u>376,450</u>	<u>475,046</u>



# **INFORMATIONAL SECTION**

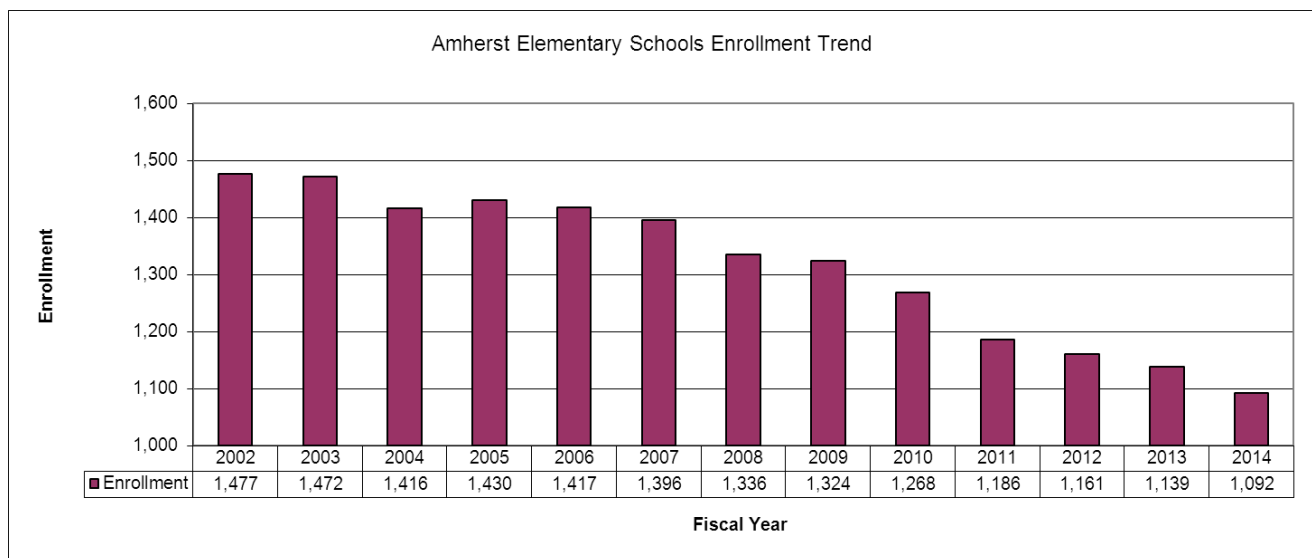


## ENROLLMENT PROJECTIONS/TRENDS

Enrollments for subsequent school years are projected each October 1, based on actual enrollments for the current year using a cohort survival method. This method utilizes a rolling five-year enrollment average in order to establish a survival factor; that is, the variable increase or decrease in the rolling average that serves to project enrollments into the next few years. This is an established, reliable method of conducting projections.

The most challenging part of projections is anticipating the number of entering kindergarteners in future years. In order to estimate this, the district utilizes the annual census from the Town of Amherst. This census includes those children who are between 3 and 5 years of age, which provides an indicator of how many children we might expect to enroll for kindergarten. Our experience, however, is that the census fails to report a percentage of the number of children who report to school the subsequent fall.

Overall, the K-12 student population of the Town of Amherst is in decline. There is no current evidence that more children than is typical are enrolling in private schools, though there are more children and families opting for Charter School placements.

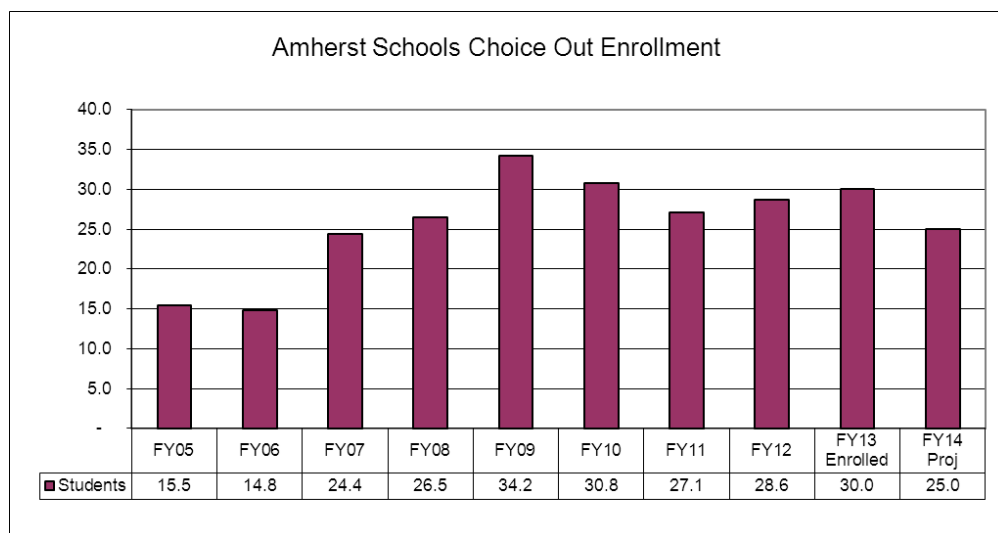


Enrollment History and Projection													
FY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Kindergarten	191	220	178	193	195	192	176	178	173	130	148	149	141
Grade 1	198	199	210	193	193	181	185	185	179	165	142	158	153
Grade 2	197	198	192	210	200	198	179	182	181	175	172	145	158
Grade 3	214	204	203	193	206	206	205	175	176	167	179	168	141
Grade 4	209	212	208	210	204	199	194	207	181	190	170	174	172
Grade 5	238	204	220	210	206	196	201	196	196	175	181	168	167
Grade 6	230	235	205	221	213	224	196	201	182	184	169	177	160
Total	1,477	1,472	1,416	1,430	1,417	1,396	1,336	1,324	1,268	1,186	1,161	1,139	1,092
Percentage Change		-0.34%	-3.80%	0.99%	-0.91%	-1.48%	-4.30%	-0.90%	-4.23%	-6.47%	-2.11%	-1.89%	-5.94%

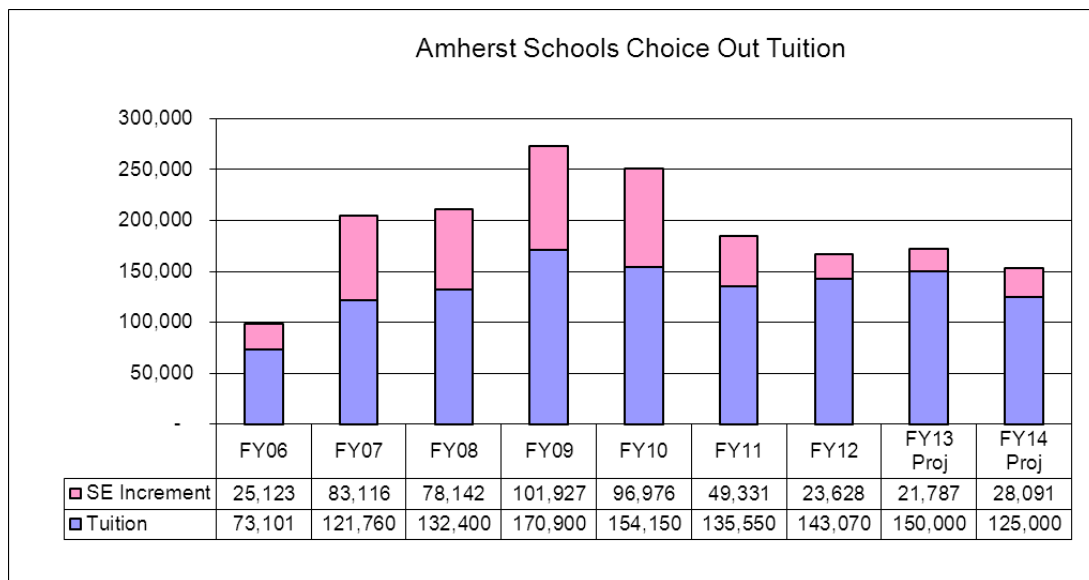
## CHOICE-OUT ENROLLMENT

The School Choice program allows parents/guardians to enroll their child in a school district that is not the child's home district. Not all school districts participate in the School Choice program. The School Committee in each school district votes annually on whether to participate and at what grades and how many seats to open. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend school in the district until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian. The Department of Elementary and Secondary Education tracks School Choice participation and tuition charges are assessed to the sending districts, and paid to receiving districts, in December, March and June. Payments are handled automatically through adjustments to the quarterly local aid distribution. Tuition assessments are deducted from the distribution and tuition revenues are added to the distribution.

Beginning in FY13, the Amherst Elementary Schools began participating in the school choice program. Parents/guardians of Amherst students have the option of enrolling their children in neighboring districts that participate in School Choice. After a steady increase from FY06 to FY09 in the number of students enrolling in other districts, the last three years have seen a reduction in this trend.



The tuition charge is based on the number of full time equivalent (FTE) students multiplied by the per pupil tuition rate (\$5,000). (A student who enrolled in February, for example, would be counted in the range for four-tenths FTE for being enrolled for four months out of the ten months of the school year.) Information on enrolled choice Students is obtained from the receiving district's SIMS submission of October 1. The tuition for School Choice special education students is intended to reflect the actual costs of their specific services. These "SPED increments" are added to a receiving district's base regular educational rate, to determine any special education student's total School Choice tuition, and the sending district pays the full cost.

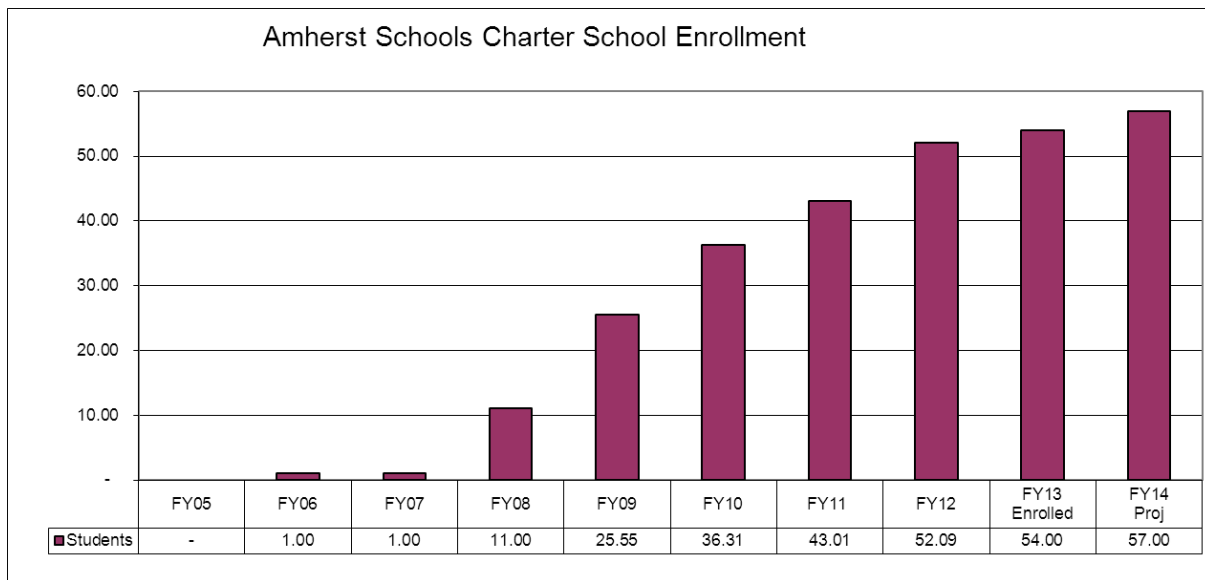


Amherst Schools Choice Out Enrollment										
To	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13 Enrolled	FY14 Proj
DEERFIELD			2.00	2.38	1.00	2.00	1.00	1.00	2.00	1.00
GILL MONTAGUE			0.79	-	-	-	-	-	-	-
GRANBY				-	-	-	-	1.00	-	-
GREENFIELD				-	-	-	-	1.09	1.00	1.00
HADLEY				2.74	5.00	3.00	4.42	3.33	3.00	3.00
LEVERETT			7.57	7.00	5.44	2.41	2.69	3.52	5.00	2.00
NEW SALEM WENDELL			1.00	-	-	-	-	2.00	1.00	-
NORTHAMPTON			2.00	1.00	2.74	1.86	1.00	1.00	1.00	1.00
PELHAM			8.00	9.00	12.00	15.00	15.00	12.70	16.00	16.00
PETERSHAM				4.36	1.00	1.00	1.00	-	-	-
SUNDERLAND			3.00	-	7.00	5.56	2.00	3.00	1.00	1.00
	15.5	14.8	24.4	26.5	34.2	30.8	27.1	28.6	30.0	25.0

### CHARTER SCHOOL ENROLLMENT

Charter schools are public schools that are operated independently of local school districts. Each charter school determines what grade levels it will serve and what particular programs it will offer. Charter schools hold a lottery to determine which students will be admitted. Enrollment preference is given to siblings who currently attend the school and to students living in the city or town where the charter school is located. Transportation is the responsibility of the family/guardian. Once a student is admitted to a charter school they can remain without reapplication.





Tuition to Charter Schools is paid by the home district of the student. The state provides tuition reimbursement, also referred to as Chapter 46 aid. The main purpose of the program is to offset the overall increase in tuition at a district. Reimbursement is greatest when there is a large increase in tuition charges to the district over the prior fiscal year. As this usually occurs when there is a significant shift of district pupils into a charter school(s), the aid formula is often misunderstood to be based upon enrollment. It is a function of a change in tuition at any given district, not a change in enrollment.

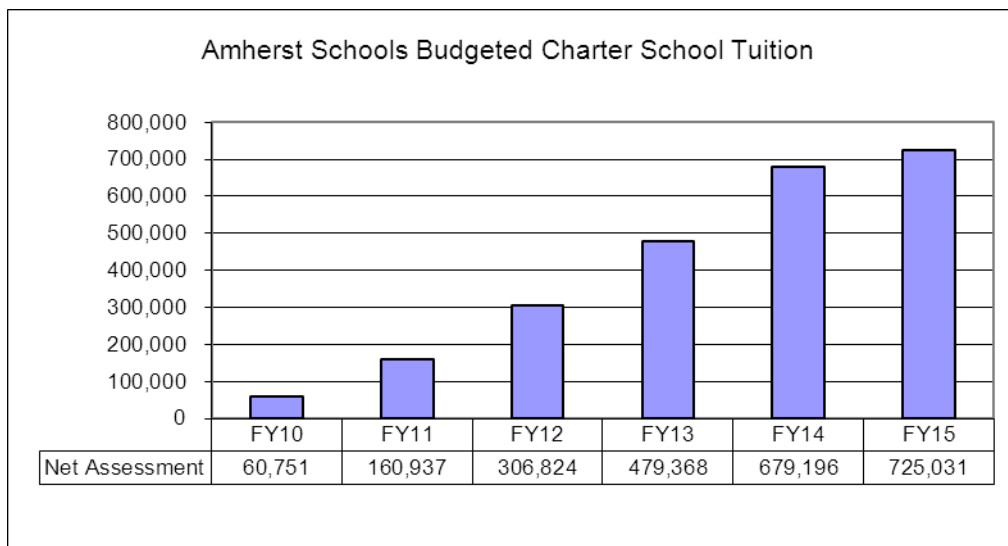
Through FY11 the reimbursement plan was referred to as 100/60/40, referring to the three tiers or formulas which determined the aid. The first tier of the formula is the reimbursement to districts of 100% of the increase in tuition in the current year over the prior fiscal year. The second tier of the formula reimburses 60% of the 100% reimbursement in the prior fiscal year. The third tier of the program reimburses 40% of the 100% reimbursement two fiscal years prior.

Beginning with FY12 a new formula with six tiers (100/25/25/25/25/25) is being implemented. Once fully implemented, this formula will reimburse a greater portion of any increase. For three of the transition years, however, a dip in reimbursement can be projected.

Mass. Department of Elementary and Secondary Education: Understanding Charter School Tuition Reimbursements

The Town of Amherst absorbs the assessments and reimbursements for Charter School tuition in a given year, and the school budget reimburses the Town the net assessment in the following year.

	FY09	FY10	FY11	FY12	FY13 Q2	FY14 Proj
Tuition	349,222	484,128	593,883	764,363	864,270	948,267
Reimbursement	288,471	323,191	287,059	284,995	185,074	223,236
Net Assessment	60,751	160,937	306,824	479,368	679,196	725,031
Budget for	FY10	FY11	FY12	FY13	FY14	FY15



Amherst Schools Charter School Enrollment								
	FY07	FY08	FY09	FY10	FY11	FY12	FY13 Enrolled	FY14 Proj
HOLYOKE COMMUNITY						0.95		
HILLTOWN COOPERATIVE	1.0	-	2.0	-	1.5	-	-	
PIONEER VALLEY CHINESE	-	11.0	23.6	36.3	41.5	51.1	54.0	57.0
IMMERSION	1.0	11.0	25.6	36.3	43.0	52.1	54.0	57.0
K		4.0	13.6	11.0	6.0	8.0	8.0	8.0
1		7.0	5.0	13.0	11.0	5.0	8.0	8.0
2			5.0	5.0	11.5	11.3	6.0	8.0
3	1.0			5.0	6.0	12.0	11.0	6.0
4					4.0	5.0	12.0	11.0
5			1.0		0.5	4.5	4.0	12.0
6			1.0	2.3	4.0	6.3	5.0	4.0
	1.0	11.0	25.6	36.3	43.0	52.1	54.0	57.0

**Massachusetts Department of Elementary and Secondary Education**  
Office of School Finance

## ***Understanding Charter School Tuition Reimbursements***

October 2011

Municipal and regional school districts pay tuition for resident pupils attending Commonwealth Charter Schools. There are two reimbursement programs that offset this tuition, Chapter 46 aid and facilities aid.

### **Chapter 46 Aid**

Chapter 46 reimbursement aid gets its name from the legislation that created it, [Chapter 46 of the Acts of 1997](#). The legislation has two components with the most significant being the reimbursement of recent increases in charter school tuition. The following narrative will outline the original reimbursement formula, recent legislative changes, and the minor components of the formula.

#### *Original Formula*

The increased tuition component of the Chapter 46 aid formula is designed to generate the greatest amount of aid where there is a large increase in district tuition over the prior fiscal year. As this usually occurs when there is a significant shift of district pupils into a charter school(s), the aid is often incorrectly construed as linked to specific pupil enrollment. The aid follows the aggregate change in district tuition, not a specific pupil.

The Chapter 46 aid formula is often identified colloquially as the 100/60/40 reimbursement. The 100/60/40 refers to the three tiers of aid districts receive each fiscal year. In the first year an increase in tuition occurs, the district would receive aid in the amount of 100 percent of the increase. In the following fiscal year the district would receive 60 percent of the 100 percent increase. Two years following the initial increase the district would receive a final 40 percent of the 100 percent increase.

In sum, over three years the district would receive 200 percent of one year's tuition increase,  $100 + 60 + 40 = 200$ . In each fiscal year they would receive aid for increases over three fiscal years. The table below contains a 10 year simulation to illustrate the subtleties of the formula.

CHAPTER 46 AID SIMULATION									
	Enrollment	Tuition Rate	Tuition	Chapter 46 Breakdown			Total Chapter 46 Aid	Net Tuition Payment	Percentage of Tuition Reimbursed
				100	60	40			
Year 1	0	9,500	0	0	0	0	0	0	0.0
Year 2	10	10,000	100,000	100,000	0	0	100,000	0	0.0
Year 3	5	10,500	52,500	0	60,000	0	60,000	-7,500	114.3
Year 4	6	11,000	66,000	13,500	0	40,000	53,500	12,500	81.1
Year 5	11	11,500	126,500	60,500	8,100	0	68,600	57,900	54.2
Year 6	10	12,000	120,000	0	36,300	5,400	41,700	78,300	34.8
Year 7	10	12,500	125,000	5,000	0	24,200	29,200	95,800	23.4
Year 8	10	13,000	130,000	5,000	3,000	0	8,000	122,000	6.2
Year 9	10	13,500	135,000	5,000	3,000	2,000	10,000	125,000	7.4
Year 10	10	14,000	140,000	5,000	3,000	2,000	10,000	130,000	7.1

Where there is a significant change in tuition, as in Year 2 and Year 5, the formula shifts the burden away from the school district by generating a reimbursement equal to the increase in tuition. This, in effect, holds harmless any district subject to the financial challenge charter tuition presents to their school budget.

In Year 2 the 100 percent reimbursement of the increase in tuition means there is no net cost to the district in the first year they send pupils to a charter school. 100 percent of the tuition is offset by aid. In Year 5 the near doubling of enrollment results in 54 percent of the district tuition being offset by aid. The cost of the new pupils is covered 100 percent and is augmented by the district receiving 60 percent of the 100 percent increase from the prior year.

If there is a drop in enrollment, as in Year 3, aid may exceed tuition. In Year 3 there is no increase in tuition over the prior year; the 100 percent reimbursement is zero. However, the district is still eligible for the 60 percent of the 100 percent of reimbursement from the prior fiscal year, or \$60,000. As this amount exceeds the current year tuition cost, the aid will be 114 percent of the tuition and result in a net gain to the district of \$7,500.

As both tuition and enrollment stabilize in Year 6 through 10, the aid diminishes. Over time the percentage of tuition for which the district is responsible will increase.

### *Recent Changes to the Aid Formula*

In January 2010 Governor Patrick's [An Act Relative to the Achievement Gap](#) legislation expanded the aid formula. Where districts received 200 percent of each tuition increase in aid over three years, the districts will now receive 225 percent of each increase in tuition over the course of six years. The old formula's three tiers are presented as 100/60/40, the new formula's six tiers are presented as 100/25/25/25/25/25.

Fiscal year 2011 marks the implementation year of Governor Patrick's changes. In the matrix below the tan highlighted cells illustrate the staggered, six year implementation of the first tuition increase under the new formula.

During the phase-out of the old formula, overall aid will decrease. What districts will see is that the legislation reduces the cost of the program in the short run while committing to provide more aid in the long run.

NEW AID FORMULA							
Fiscal Year	Reimbursement Tiers						Total Aid
	1	2	3	4	5	6	
FY11	100	60	40				200
FY12	100	25	40				165
FY13	100	25	25				150
FY14	100	25	25	25			175
FY15	100	25	25	25	25		200
FY16	100	25	25	25	25	25	225

### *Private, Home School, and Sibling Pupil Aid*

The Chapter 46 aid contains two components effecting new enrollment at Commonwealth charter schools. The first of the two components is in respect to pupils who are entering a charter school directly from an in-state private school or a home-schooled educational setting. For these two types of pupils, the pupil's first year of tuition will be paid from the Chapter 46 aid.

Additionally, if the enrollment of a sibling at a Commonwealth charter school is the sole cause of a district's tuition exceeding the Net School Spending cap, the sibling's tuition will be paid from the Chapter 46 aid.

#### **(a) Facilities Aid**

Unlike Chapter 46, facilities aid is not formula based. The aid is a one to one reimbursement of the districts' per pupil facilities tuition.

Facilities aid program offsets the entire cost of the facilities tuition, simulating the direct aid districts receive from the state's School Building Authority for capital projects, subject to appropriation. Charter schools are ineligible for School Building Authority financing for school construction.

For more detailed information, please contact Hadley Cabral in the School Finance Office at (781) 338-6586 or [hcabral@doe.mass.edu](mailto:hcabral@doe.mass.edu).

last updated: October 18, 2011

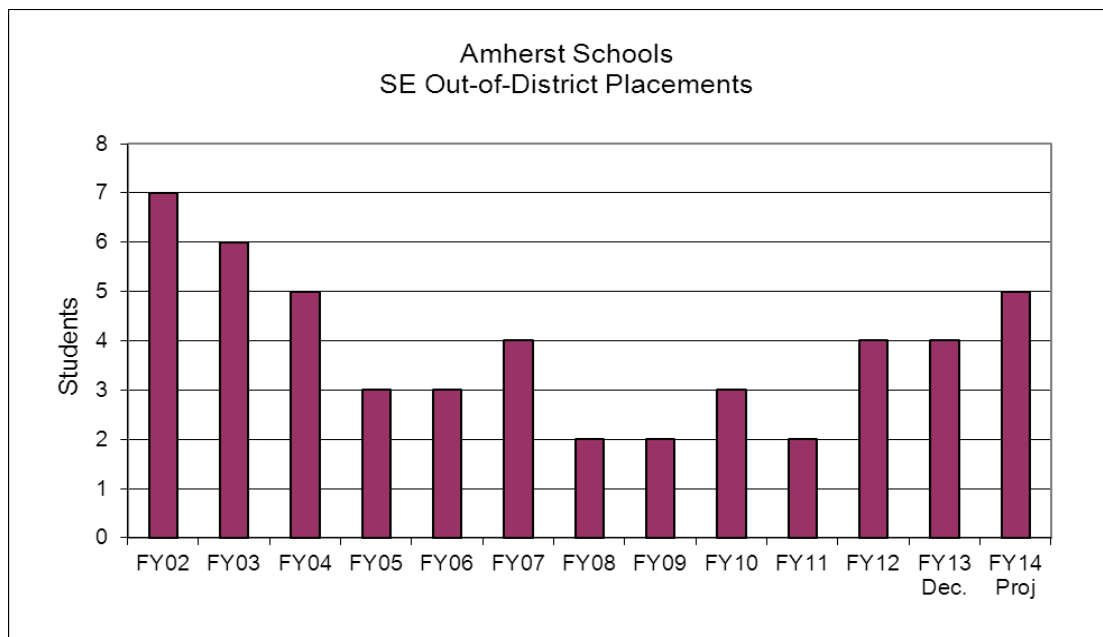
### **SPECIAL EDUCATION OUT-OF-DISTRICT PLACEMENTS**

The Amherst Public Schools have developed a continuum of services and supports for students who require specialized instruction (special education). This continuum includes services and supports provided by a range of specialists and teaching staff. Special education programming is provided through direct service, accommodations, modifications, and consultation, and is provided within the least restrictive setting for the student which may be in the general education classroom, in a pull-out classroom, or in a specialized program (in- or out-of-district). Decisions regarding services are made by the student's IEP Team based on the specific identified needs of the student, and consistent with special education regulations.

The development of specialized in-district programs has significantly reduced the number of students placed in out-of-district placements (see chart below), resulting in significant financial savings for the districts.

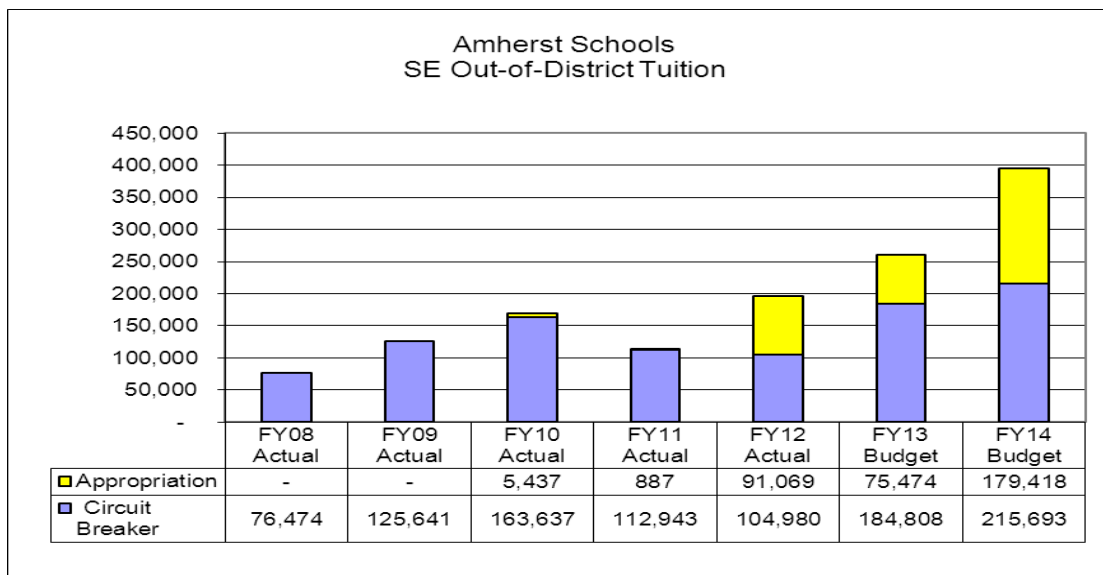
#### **Historical Numbers of Amherst Public School Students Placed Out of District**

	Private Residential & Day	Tuition Collaborative	Public	Total
FY14 Proj	5	0	0	5
FY13 Dec.	4	0	0	4
FY12	4	0	0	4
FY11	2	0	0	2
FY10	3	0	0	3
FY09	2	0	0	2
FY08	2	0	0	2
FY07	4	0	0	4
FY06	3	0	0	3
FY05	3	0	0	3
FY04	5	0	0	5
FY03	6	0	0	6
FY02	6	1	0	7



Tuitions for out-of-district placements vary and continue to increase even as the amount of reimbursement realized from the State has decreased. These rates typically do not automatically include summer services, transportation, and at times, specialized staffing and services associated student's IEP.

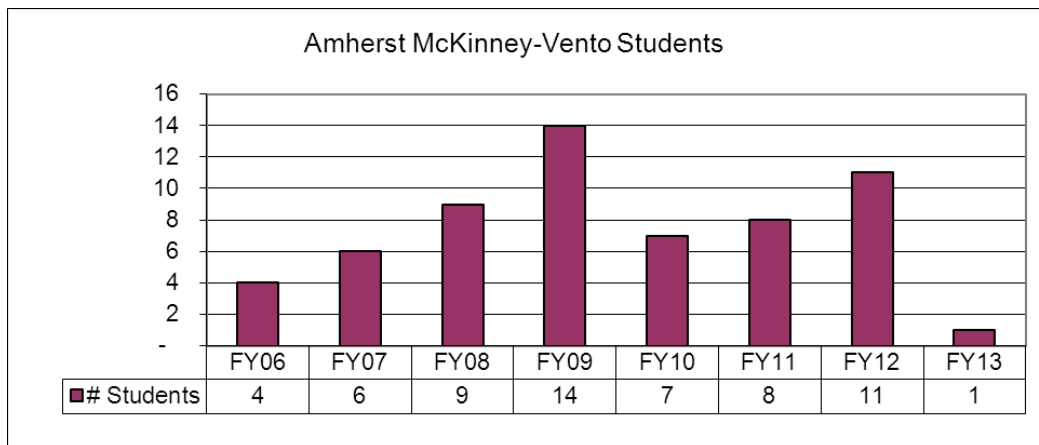
Funding Source							
		Appropriation					
	Circuit Breaker	Other	Private Residential & Day	Tuition Collaborative	Public	Total Appropriation	Total Tuition
FY11 Actual	112,943		887	-	-	887	113,830
FY12 Actual	104,980		91,069	-	-	91,069	196,049
FY13 Budget	184,808		75,474	-	-	75,474	260,282
FY14 Budget	215,693		179,418	-	-	179,418	395,111



## HOMELESS STUDENT ENROLLMENTS—MCKINNEY-VENTO HOMELESS ASSISTANCE ACT

As part of the No Child Left Behind legislation, the McKinney-Vento Homeless Assistance Act was reauthorized. The purpose of this Act is to ensure educational rights and protections for children and youth experiencing homelessness. This mandate requires that:

1. Homeless students be provided with access to the same, free, appropriate public education that is provided to other children and youth.
2. Homeless students have the right to either remain in their school of origin or to attend school where they are temporarily residing;
3. Students who choose to remain their school of origin have the right to remain there until the end of the school year in which they get permanent housing;
4. McKinney-Vento permits homeless students to remain in their school of origin, despite their residential instability and to receive transportation services that will help provide educational stability.
5. School districts ensure the homeless children and youth are able to participate in Federal, State or local food programs.



Our district is responsible for sharing and providing transportation one way (to or from school) while the other applicable school district is responsible for other way. Whenever possible and available, our in-house transportation services are accessed to provide transportation in order to reduce additional expenditures.



